

## **Annual Impact Mitigation Fee Program Report For the City of Lodi For Fiscal Year 2021-22**

This report contains information on the City of Lodi's Impact Mitigation Fee Programs (IMFP) for Fiscal Year 2021/22. This information is presented to comply with the annual reporting requirements contained in Government Code section 66000 *et seq.*, also known as AB1600. Please note that this annual report is not a budget document or audited financial statement; rather, it is compiled to meet reporting requirements. It reports revenues and expenditures for Fiscal Year 2021/22, and planned projects. The City Capital Improvement Program (CIP) includes information for funded projects. The projects listed in this report have been approved by Council and included in the 2022-2027 CIP. This report summarizes revenue and expenditure activity and fund balance since FY2017/18, and provides a 5-year revenue test using oldest revenues first to fund expenditures as required by AB 1600.

Government Code 66006 requires local agencies to submit annual and five-year reports detailing the status of the IMFP. The annual report must be made available to the public within 180 days after the last day of the fiscal year, and must be presented to the public agency (City Council) at least 15 days after it is made available to the public.

This report summarizes the following information for each of the development fee programs:

1. A brief description of the fee program.
2. Schedule of fees.
3. Beginning and ending balances of the fee program.
4. Amount of fees collected, interest earned, and transfers/loans.
5. Disbursement information (including interfund transfers/loans) and percentage of the project funded by fees.
6. A description of each interfund loan along with the date the loan will be repaid and the rate of interest.
7. The estimated date when projects will begin if sufficient revenues are available to construct the project.
8. Findings for each fee program.

More detailed information on certain elements of the various fees within the IMFP is available through other documents such as the Nexus Study approved by Resolution 2012-142, the IMFP Amendment approved by Resolution 2013-184, Resolution 2016-88 which eliminated previously authorized fee reductions enacted to incentivize development,

Resolution 2021-213 approving 2021 IMFP final report and schedule, and the City's Annual Budget. In the future, the CIP will contain relevant program information as well. The City does not earmark IMFP revenue for any specific project as the fees are collected; rather, the fees are applied toward a series of capital improvement projects authorized within the specific IMFP. No refunds were made during Fiscal Year 2021/22 pursuant to subdivision (e) of Section 66001 and any allocation pursuant to subdivision (f) of Section 66001.

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## **Presentation of Information by Fund**

This report presents information by Fund starting with a summary overview of FY2021/22 Revenues and Expenses, FY2021/22 Project disbursements, and Projects for FY2021/22. Following this overview is a more detailed 5-year review of revenues and expenses and fund balance to demonstrate both the collection and use of the fees over time.

The report presents the total FY2021/22 and FY2020/21 Project Amounts funded from impact fees and the percent funded from non-fee sources. The revenue table identifies the age of the total revenue available or available fund balance by demonstrating which fiscal year received the revenue. The 5-year Expenditure table presents the use of revenue collected in the year that funded the project. This demonstrates that the oldest revenue is spent before new funds, also known as the First-in, First-out (FIFO) basis.

## City Impact Mitigation Fee Schedule

### City of Lodi – 2021 IMFP Update Fee Summary

#### Water and Wastewater Fees

Meter Size	Water	Wastewater
5/8-inch meter	\$ 1,847.22	\$ 2,717.90
3/4-inch meter	\$ 2,757.04	\$ 4,056.57
1-inch meter	\$ 4,604.26	\$ 6,774.47
1 1/2-inch meter	\$ 9,180.94	\$ 13,508.38
2-inch meter	\$ 14,695.02	\$ 21,621.52
3-inch meter	\$ 27,570.39	\$ 40,565.70
4-inch meter	\$ 45,959.85	\$ 67,623.02
6-inch meter	\$ 91,892.12	\$ 135,205.48
8-inch meter	\$ 147,032.91	\$ 216,336.88
10-inch meter	\$ 211,382.21	\$ 311,017.22

#### Transportation, Police, Fire, Parks, General City Facilities, Art in Public Places and Non-Potable Water Fees

Fee Component	Residential Land Uses			Non Residential Land Uses		
	Low Density (Per Unit)	Medium Density (Per Unit)	High Density (Per Unit)	Retail (Per 1,000 SF)	Office/Medical (Per 1,000 SF)	Industrial (Per 1,000 SF)
Transportation	\$925.00	\$502.37	\$502.37	\$1,558.90	\$1,133.13	\$576.09
Police	\$779.62	\$656.52	\$547.14	\$341.94	\$547.14	\$182.35
Fire	\$492.67	\$414.88	\$345.73	\$414.10	\$662.56	\$220.85
Community Park	\$4,997.98	\$4,208.80	\$3,507.58	\$526.29	\$841.66	\$280.39
Neighborhood Park	\$3,480.16	\$2,930.66	\$2,442.22	\$366.33	\$586.13	\$195.38
General City Facilities	\$871.69	\$734.05	\$611.75	\$382.32	\$611.75	\$203.89
Art in Public Places	\$98.64	\$83.06	\$69.22	\$43.26	\$69.22	\$23.07
Non-Potable Water	\$673.83	\$545.96	\$461.47	\$184.41	\$189.37	\$78.53

#### Storm Drainage Fees

Fee Component	Residential Land Uses			Non Residential Land Uses			
	Low Density (Per Unit)	Medium Density (Per Unit)	High Density (Per Unit)	Retail (Per Acre)	Office/Medical (Per Acre)	Industrial (Per Acre)	Institutional (Per Acre)
Storm Drainage - Zone 1	\$1,709.32	\$854.66	\$689.20	\$17,947.88	\$17,947.88	\$19,229.87	N/A
Storm Drainage - Zone 2	\$5,295.14	\$2,647.57	\$2,135.00	\$55,599.01	\$55,599.01	\$59,570.36	\$39,713.58

#### Electric Utility Fees - Single Phase Panel

Single Phase Panel	208 Volts	240 Volts	480 Volts
60 amps	N/A	\$ 284.75	N/A
100 amps	N/A	\$ 474.59	N/A
125 amps	N/A	\$ 593.23	N/A
200 amps	N/A	\$ 949.17	N/A
400 amps	N/A	\$ 1,898.34	N/A
600 amps	N/A	\$ 2,847.51	N/A

Three Phase Panel	208 Volts	240 Volts	480 Volts
200 amps	\$ 1,353.57	\$ 1,561.81	\$ 3,123.62
400 amps	\$ 2,707.14	\$ 3,123.62	\$ 6,247.24
600 amps	\$ 4,060.71	\$ 4,685.43	\$ 9,370.86
800 amps	\$ 5,414.28	\$ 6,247.24	\$ 12,494.48
1000 amps	\$ 6,767.84	N/A	\$ 15,618.10
1200 amps	\$ 8,121.41	N/A	\$ 18,741.72
1600 amps	\$ 10,828.55	N/A	\$ 24,988.96
2000 amps	\$ 13,535.69	N/A	\$ 31,236.20
2500 amps	\$ 16,919.61	N/A	\$ 39,045.25
3000 amps	\$ 20,303.53	N/A	\$ 46,854.30

Fee Component	Residential Land Uses			Non Residential Land Uses		
	Low Density (Per Unit)	Medium Density (Per Unit)	High Density (Per Unit)	Retail (Per 1,000 SF)	Office/Medical (Per 1,000 SF)	Industrial (Per 1,000 SF)
South Wastewater Trunk Line <sup>1</sup>	\$1,542.85	\$1,299.23	\$1,082.77	\$1,431.61	\$1,193.09	\$639.20

<sup>1</sup> Applies only to development west of Highway 99 that benefits from the construction of the wastewater trunk line serving the southern area of the City.

## Water Fee (Fund 562)

The Water IMF was first adopted by the City Council in 1991 and was updated most recently in July of 2021 when the fee program nexus study was updated by the City's contracted consultants, Harris & Associates and Goodwin Consulting Group.

The 2021 Nexus Study identified a current over build of treatment capacity and a need for new water supply facilities at buildout. The total estimated cost of treatment facilities was included in the Nexus Study and totaled \$54.8 Million in 2018 dollars (including debt service). The total estimated new water supply facilities cost was included in the Nexus Study and totaled \$4 Million in 2012 dollars. In 2018 the City conducted a Non-potable Water study to determine that continuing to supply the demand for non-potable water from WID's surface water is still the most economical option for the City as development installs the distribution network.

For purposes of the 2021 study, a plan-based fee calculation methodology was used. Each unit was assumed to receive a blended water supply of groundwater and surface water consistent with the system wide ratios of ground water to surface water supplies. For treatment, 18.68% of costs are attributable to new development. For supply, 100% of the costs are attributable to new development. There is no existing deficiency as current treatment and storage needs are met by current facilities. The total cost of the new non-potable water pump station and other capital costs, is approximately \$2.8 million. The non-potable water fees would apply in conjunction with the water fee for all new connections to the City's water system.

Ending Balance for June 30, 2022 is what is shown as the balance on the City's records, and which may include several different asset and liability accounts not depicted below, but which still affect ending balance.

There are no projects programmed in this fund for Fiscal Year 2022/23. Future projects will be included in the future year CIP documents.

### Required Findings

1. The purpose of the Water Fee is to fund water facility costs, including construction of a new storage tank, construction of a new well, and a proportionate share of treatment capacity.
2. The reasonable relationship between the Water Fee and the purpose for which it is charged is demonstrated in the *City of Lodi Impact Mitigation Fee Program Nexus Study - 2021 Update July 2021, effective September 19, 2021*.
3. The sources and amounts of funding anticipated to complete the future City water facilities or to fund new development's proportionate share of existing facilities are identified in this report and the City of Lodi CIP with the FY 2022/23 budget cycle (shown in 2021 dollars). There are no projects identified for funding in the FY 2022/23 budget cycle.
4. In order to maintain adequate water pressure and supply throughout the buildout of the City of Lodi, a new well and storage reservoir must be constructed and new development must bear their proportionate share of the treatment plant's capacity expansion costs.

5. The approximate date for funding and constructing the new water supply facility is not known at this time due to the City' slow rate of growth, but will be necessary to serve cumulative new development. Debt service for the treatment plant is scheduled to continue through June 1, 2040. Additional projects will be included in future year CIP documents.

Beginning balance July 1, 2021	\$ 4,187,267	
Fees collected	\$ 1,378,475	
Interest earned/market loss	(130,705)	
Misc. revenue	-	
Total	<u>\$ 1,247,770</u>	
		% Fee
	Amount	Funded in
Disbursements	from Fee	FY 22
No projects	<u>\$ -</u>	0%
Total	\$ -	
Ending balance June 30, 2022	\$ 5,435,037	
		% Fee
	Amount	Funded in
Planned projects for Fiscal Year 2022/23	FY 23	
No planned projects	<u>\$ -</u>	0%
Total Projects Planned for FY 22/23	\$ -	

**Water**  
**FUND: 562**  
**Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years**

Description	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22
<b>Revenues</b>					
Fees Collected	\$ 362,481	\$ 528,885	\$ 618,182	\$ 1,165,001	\$ 1,378,475
Interest Earned/Mkt Gain/Loss	396	78,799	131,625	26,312	(130,705)
Misc. Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 362,877</b>	<b>\$ 607,684</b>	<b>\$ 749,806</b>	<b>\$ 1,191,312</b>	<b>\$ 1,247,770</b>
<b>Expenditures</b>					
Debt Service	\$ -	\$ 500,000	\$ -	\$ -	\$ -
Impact Fee Administration	-	-	-	-	-
AB 1600 Disbursements	5,387	1,328	-	-	-
<b>Total Expenditures</b>	<b>\$ 5,387</b>	<b>\$ 501,328</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Revenue Less Expenditures	\$ 357,490	\$ 106,356	\$ 749,806	\$ 1,191,312	\$ 1,247,770
Fund Balance, Beginning of Year	1,782,303	2,139,793	2,246,149	2,995,955	4,187,267
Fund Balance, End of Year	2,139,793	2,246,149	2,995,955	4,187,267	5,435,037
Assigned Fund Balance	1,328	-	-	-	-
Available Fund Balance	\$ 2,138,465	\$ 2,246,149	\$ 2,995,955	\$ 4,187,267	\$ 5,435,037

**Capital Improvement Projects**

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
<b>FY 2021-2022 Projects</b>				
Total	\$ -		\$ -	\$ -
<b>FY 2020-2021 Projects</b>				
Total	\$ -		\$ -	\$ -

**Five Year Revenue Test Using First in first Out Method**

	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22
Available Revenue Current Year	\$ 362,877	\$ 607,684	\$ 749,806	\$ 1,191,312	\$ 1,247,770
Available Revenue Prior Fiscal Year (2-yr Old Funds)	209,712	362,877	607,684	749,806	1,191,312
Available Revenue Prior Fiscal Year (3-yr Old Funds)	334,514	209,712	362,877	607,684	749,806
Available Revenue Prior Fiscal Year (4-yr Old Funds)	20,558	334,514	209,712	362,877	607,684
Available Revenue Prior Fiscal Year (5-yr Old Funds)	60,408	20,558	334,514	209,712	362,877
Available Revenue Greater than five Prior Fiscal Years	1,150,395	710,804	731,361	1,065,876	1,275,588
<b>Total Revenue Available</b>	<b>\$ 2,138,465</b>	<b>\$ 2,246,149</b>	<b>\$ 2,995,955</b>	<b>\$ 4,187,267</b>	<b>\$ 5,435,037</b>

**Five Year Expenditure to Revenue Match**

	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22
Expenses Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expenses Allocation Prior Fiscal Year (2-yr Old Funds)	-	-	-	-	-
Expenses Allocation Prior Fiscal Year (3-yr Old Funds)	-	-	-	-	-
Expenses Allocation Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Expenses Allocation Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
Expense Allocation Greater than Five Prior Fiscal Years	5,387	501,328	-	-	-
<b>Total Annual Expenditures</b>	<b>\$ 5,387</b>	<b>\$ 501,328</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## 2. Wastewater Fee Program (Fund 533)

### Wastewater Treatment IMF

The Wastewater Treatment IMF was first adopted by the City Council in 1991 and was updated most recently in July of 2021 when the fee program nexus study was updated by the City's contracted consultants, Harris & Associates.

The 2021 Nexus Study identified a need for the Wastewater Lines to support development in all areas of the City. New development will be required to fund a proportionate share of existing overbuilt infrastructure and future infrastructure required to serve new development needs (including potential financing costs).

For purposes of the study, a plan-based fee calculation methodology was used. There are no existing deficiencies in this fee program. This fee program uses a full buildout projection, rather than the 2035 projection because the facilities will serve the entire buildout population.

Ending Balance for June 30, 2022 is what is shown as the balance on the City's records, and which may include several different asset and liability accounts not depicted below, but which still affect ending balance.

There currently are no projects programmed in this fund as all facilities have been constructed.

### Required Findings

1. The purpose of the Wastewater Fee is to fund wastewater facility costs, including a proportionate share of the wastewater treatment plant.
2. The reasonable relationship between the Wastewater Treatment Fee and the purpose for which it is charged is demonstrated in the *City of Lodi Impact Mitigation Fee Program Nexus Study – 2021 Update, July 2021, effective September 19, 2021*.
3. The sources and amounts of funding anticipated to complete the future City wastewater facilities or to fund new development's proportionate share of existing facilities are identified in this report and the City of Lodi CIP with the FY 2022/23 budget cycle (shown in 2021 dollars). There are no projects identified for funding in the FY 2022/23 budget cycle.
4. Each new development project proportionally increases the demand for wastewater collection based on the type of development's wastewaters generation rates. Each development will pay their fair share based on their estimated generation rates.
5. Facilities in this program have already been constructed. Fee revenue pays development's proportionate cost of currently overbuilt facilities. Current debt service is scheduled to continue through October 1, 2037.

### South Wastewater Trunk Line IMF

The Wastewater Treatment IMF was first adopted by the City Council in 1991 and was updated most recently in July of 2021 when the fee program nexus study was updated by the City's contracted consultants, Harris & Associates.

The 2021 Nexus Study identified a current over build of wastewater treatment capacity and no need for additional treatment facilities at buildout. Current facilities are built such that 100% of the facilities needed to serve new development at buildout have already been constructed and financed. Wastewater fee revenue will be used solely to fund debt service on bonds issued to deliver improvements.

For purposes of the study, a plan-based incremental cost fee calculation methodology was used. Debt instruments have been issued at various times for the different phases of wastewater improvements. In all, 45.3% of outstanding debt is attributable to new development and up to 45.3% of outstanding debt costs as of August 2012 can be paid for from the Wastewater Fee. There are no existing deficiencies as 100% of buildout needs are served by current infrastructure.

This zone based IMF program funds new development's fair share of the South Wastewater Trunk Line serving the South Area.

Ending Balance for June 30, 2022 is what is shown as the balance on the City's records, and which may include several different asset and liability accounts not depicted below, but which still affect ending balance.

There are no projects programmed in this fund for Fiscal Year 2022/23. Future projects will be included in the future year CIP documents.

#### Required Findings

1. The purpose of the South Wastewater Trunk Line Fee is to fund costs associated with the South Sewer Trunk Line facility that is required to serve future development in the South Area.
2. The reasonable relationship between the South Wastewater Trunk Line Fee and the purpose for which it is charged is demonstrated in the *City of Lodi Impact Mitigation Fee Program Nexus Study - 2021 Update, July 2021, effective September 19, 2021*.
3. The sources and amounts of funding anticipated to complete the future South Sewer Trunk Line are identified in this report and the City of Lodi CIP with the FY 2022/23 budget cycle (shown in 2021 dollars). There are no projects identified for funding in the FY 2022/23 budget cycle.
4. Each new development project proportionally increases the demand for wastewater collection based on the type of development's wastewaters generation rates. Each development will pay their fair share based on their estimated generation rates.
5. The approximate date for fully funding and constructing the complete South Wastewater Trunk Line is not known at this time due to the City's slow rate of growth, but will be necessary to serve cumulative new development.

Beginning balance July 1, 2021	\$ 3,348,833	
Fees collected	\$ 1,699,860	
Interest earned/market loss	(120,582)	
Misc. revenue		
Total	<u>\$ 1,579,278</u>	
		% Fee
	Amount	Funded in
Disbursements	from Fee	FY 22
Debt Service - Future Users	-	0%
Total	<u>\$ -</u>	
Ending balance June 30, 2022	\$ 4,928,110	
		% Fee
	Amount	Funded in
Planned projects for Fiscal Year 2022/23		FY 23
No planned projects	<u>\$ -</u>	0
Total Projects Planned for FY 22/23	<u>\$ -</u>	

**Wastewater  
FUND: 533  
Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years**

Description	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22
<b>Revenues</b>					
Fees Collected	\$ 585,173	\$ 835,311	\$ 843,146	\$ 1,829,724	\$ 1,699,860
Interest Earned/Mkt Gain/Loss	7,836	25,145	106,363	18,700	(120,582)
Misc. Revenue	-	-	-	19	-
<b>Total Revenues</b>	<b>\$ 593,009</b>	<b>\$ 860,455</b>	<b>\$ 949,509</b>	<b>\$ 1,848,444</b>	<b>\$ 1,579,278</b>
<b>Expenditures</b>					
Debt Service	\$ 500,000	\$ 570,600	\$ 657,689	\$ -	\$ -
Impact Fee Administration	-	-	-	-	-
AB 1600 Disbursements	7,336	1,809	-	-	-
<b>Total Expenditures</b>	<b>\$ 507,336</b>	<b>\$ 572,409</b>	<b>\$ 657,689</b>	<b>\$ -</b>	<b>\$ -</b>
Revenue Less Expenditures	\$ 85,673	\$ 288,046	\$ 291,820	\$ 1,848,444	\$ 1,579,278
Fund Balance, Beginning of Year	834,849	920,523	1,208,569	1,500,389	3,348,833
Fund Balance, End of Year	920,523	1,208,569	1,500,389	3,348,833	4,928,110
Assigned Fund Balance	1,809	-	-	-	-
Available Fund Balance	\$ 918,713	\$ 1,208,569	\$ 1,500,389	\$ 3,348,833	\$ 4,928,110

**Capital Improvement Projects**

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
<b>FY 2021-2022 Projects</b>				
Debt Service - Future Users	2,116,195	0%	-	2,116,195
<b>Total</b>	<b>\$ 2,116,195</b>		<b>\$ -</b>	<b>\$ 2,116,195</b>

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
<b>FY 2020-2021 Projects</b>				
Debt Service - Future Users	2,116,195	31%	657,689	1,458,506
<b>Total</b>	<b>\$ 2,116,195</b>		<b>\$ 657,689</b>	<b>\$ 1,458,506</b>

**Five Year Revenue Test Using First in first Out Method**

	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22
Available Revenue Current Year	\$ 593,009	\$ 860,455	\$ 949,509	\$ 1,848,444	\$ 1,579,278
Available Revenue Prior Fiscal Year (2-yr Old Funds)	565,860	593,009	860,455	949,509	1,848,444
Available Revenue Prior Fiscal Year (3-yr Old Funds)	426,259	565,860	593,009	860,455	949,509
Available Revenue Prior Fiscal Year (4-yr Old Funds)	78,062	426,259	565,860	593,009	860,455
Available Revenue Prior Fiscal Year (5-yr Old Funds)	48,893	78,062	426,259	565,860	593,009
Available Revenue Greater than five Prior Fiscal Years	(793,370)	(1,315,077)	(1,894,703)	(1,468,444)	(902,584)
<b>Total Revenue Available</b>	<b>\$ 918,713</b>	<b>\$ 1,208,569</b>	<b>\$ 1,500,389</b>	<b>\$ 3,348,833</b>	<b>\$ 4,928,110</b>

**Five Year Expenditure to Revenue Match**

	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22
Expenses Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expenses Allocation Prior Fiscal Year (2-yr Old Funds)	438,347	-	-	-	-
Expenses Allocation Prior Fiscal Year (3-yr Old Funds)	68,989	411,377	797,192	703,197	2,645,635
Expenses Allocation Prior Fiscal Year (4-yr Old Funds)	-	161,032	(139,503)	(703,197)	(2,645,635)
Expenses Allocation Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
Expense Allocation Greater than Five Prior Fiscal Years	-	-	-	-	-
<b>Total Annual Expenditures</b>	<b>\$ 507,336</b>	<b>\$ 572,409</b>	<b>\$ 657,689</b>	<b>\$ -</b>	<b>\$ -</b>

### 3. Storm Drainage Fee (Funds 535)

The Storm Drainage IMF was first adopted by the City Council in 1991 and was updated most recently in July of 2021 when the fee program nexus study was updated by the City's contracted consultants, Harris & Associates and Goodwin Consulting Group.

The 2021 Nexus Study identified the need for new Storm Drainage Basin areas to serve the needs of new development. The 2021 Nexus Study determined that in some areas, new development would be responsible for fully constructing and funding its own infrastructure demands. In other areas, a fee is required to facilitate the construction of necessary improvements. The update to the fee is to include the cost of the funded facilities to account for inflation and the removal of the pipes that will be developer constructed from the zone fees.

For purposes of this study, a plan based fee methodology was used. There are no existing deficiencies in this program. Current development is served by current infrastructure. Future development will either directly construct and finance its own storm drainage facilities, or pay into this fee program, depending on its geography within the City. This zone based IMF program funds new development's fair share of storm drainage facilities necessary to serve each zone's needs.

Ending Balance for June 30, 2022 is what is shown as the balance on the City's records, and which may include several different asset and liability accounts not depicted below, but which still affect ending balance.

There are no projects programmed in this fund for FY 2022/23. All facilities in this program have been constructed or will be privately funded.

#### Required Findings

1. The purpose of the Storm Drainage fee is to fund the storm drainage costs that include a proportionate share of storm drainage basins and pipe costs depending on the geography of each project.
2. The reasonable relationship between the storm drainage fee and the purpose for which it is charged is demonstrated in the *City of Lodi Impact Mitigation Fee Program Nexus Study - 2021 Update, July 2021, effective September 19, 2021*.
3. The sources and amounts of funding anticipated to complete the future storm drainage facilities are identified in this report and the City of Lodi CIP with the FY 2022/23 budget cycle (shown in 2021 dollars).
4. Each new development project proportionally increases the additional runoff generating a need for additional storm drainage infrastructure based on the runoff coefficient for that respective type of development. Each development will fund their fair share of infrastructure in their zone based on the increase in impervious area generated by the development.

5. The approximate date for funding and constructing these facilities is not shown in this report. Future projects will be included in future year CIP documents. There are no projects identified for funding in the FY 2022/23 budget cycle.

Beginning balance July 1, 2021	\$ 2,224,929
Fees collected	\$ 296,860
Interest earned/market loss	(57,133)
Misc. revenue	-
Total	<u>\$ 239,727</u>

	Amount from Fee	% Fee Funded in FY 22
Disbursements		
No projects	<u>\$ -</u>	0%
Total	\$ -	

Ending balance June 30, 2022 \$ 2,464,657

	Amount	% Fee Funded in FY 23
Planned projects for Fiscal Year 2022/23		
No planned projects	<u>\$ -</u>	0%
Total Projects Planned for FY 22/23	\$ -	

**Storm Drain**  
**FUND: 535**  
**Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years**

Description	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22
<b>Revenues</b>					
Fees Collected	\$ 13,335	\$ 272,270	\$ 232,393	\$ 649,922	\$ 296,860
Interest Earned/Mkt Gain/Loss	3,138	16,337	79,126	18,968	(57,133)
Misc. Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 16,473</b>	<b>\$ 288,607</b>	<b>\$ 311,520</b>	<b>\$ 668,890</b>	<b>\$ 239,727</b>
<b>Expenditures</b>					
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fee Administration	-	-	-	-	-
AB 1600 Disbursements	2,418	597	-	-	-
<b>Total Expenditures</b>	<b>\$ 2,418</b>	<b>\$ 597</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Revenue Less Expenditures	\$ 14,055	\$ 288,010	\$ 311,520	\$ 668,890	\$ 239,727
Fund Balance, Beginning of Year	942,455	956,510	1,244,520	1,556,039	2,224,929
Fund Balance, End of Year	956,510	1,244,520	1,556,039	2,224,929	2,464,657
Assigned Fund Balance	597	-	-	-	-
Available Fund Balance	\$ 955,913	\$ 1,244,520	\$ 1,556,039	\$ 2,224,929	\$ 2,464,657

**Capital Improvement Projects**

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
<b>FY 2021-2022 Projects</b>				
Total	\$ -		\$ -	\$ -

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
<b>FY 2020-2021 Projects</b>				
Total	\$ -		\$ -	\$ -

**Five Year Revenue Test Using First in first Out Method**

	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22
Available Revenue Current Year	\$ 16,473	\$ 288,607	\$ 311,520	\$ 668,890	\$ 239,727
Available Revenue Prior Fiscal Year (2-yr Old Funds)	43,333	16,473	288,607	311,520	668,890
Available Revenue Prior Fiscal Year (3-yr Old Funds)	53,461	43,333	16,473	288,607	311,520
Available Revenue Prior Fiscal Year (4-yr Old Funds)	111,320	53,461	43,333	16,473	288,607
Available Revenue Prior Fiscal Year (5-yr Old Funds)	135,497	111,320	53,461	43,333	16,473
Available Revenue Greater than five Prior Fiscal Years	595,829	731,325	842,645	896,106	939,440
<b>Total Revenue Available</b>	<b>\$ 955,913</b>	<b>\$ 1,244,520</b>	<b>\$ 1,556,039</b>	<b>\$ 2,224,929</b>	<b>\$ 2,464,657</b>

**Five Year Expenditure to Revenue Match**

	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22
Expenses Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expenses Allocation Prior Fiscal Year (2-yr Old Funds)	-	-	-	-	-
Expenses Allocation Prior Fiscal Year (3-yr Old Funds)	-	-	-	-	-
Expenses Allocation Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Expenses Allocation Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
Expense Allocation Greater than Five Prior Fiscal Years	2,418	597	-	-	-
<b>Total Annual Expenditures</b>	<b>\$ 2,418</b>	<b>\$ 597</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



#### 4. Transportation Fee Program (Fund 308)

The Transportation IMF was first adopted by the City Council in 1991 and was updated most recently in July of 2021 when the fee program nexus study was updated by the City's contracted consultants, Harris & Associates.

The 2021 Nexus Study identified \$42.7 million in combined traffic signal and roadway improvements needed to serve the City. The overwhelming majority (75%) of the Harney Lane improvements were anticipated to be funded by sources outside the IMFP. The large majority (16%) of the Victor Rd. improvements are also anticipated to be funded by sources outside the IMFP. The Harney Lane project was completed in the summer of 2018. The 2012 Nexus Study anticipated \$2,612,445 in 2020 dollars to be spent from the IMFP on the Harney Lane project. The project was completed without using IMFP funds, leaving the balance available for other listed IMFP improvements. Traffic Signals are included in the Transportation IMF based on new developments share of trips through the various intersections. New developments share ranges from 20-100% of each project with new developments share identified in the nexus study.

For purposes of the study, a plan-based fee calculation methodology was used. Trip generation rates and pass-by trip percentages were used to develop DUE factors for each land use type. These DUE factors were then used to allocate costs to each land use type. There is no existing deficiency as current treatment and storage needs are met by current facilities.

Ending Balance for June 30, 2022 is what is shown as the balance on the City's records, and which may include several different asset and liability accounts not depicted below, but which still affect ending balance.

There are no projects programmed in this fund for FY 2022/23. Future projects will be included in the future year CIP documents.

##### Required Findings

1. The purpose of the Transportation fee is to fund traffic facility costs that include a proportionate share of new traffic signals and road widening projects.
2. The reasonable relationship between the transportation fee and the purpose for which it is charged is demonstrated in the *City of Lodi Impact Mitigation Fee Program Nexus Study - 2021 Update, July 2021, effective September 19, 2021*.
3. The sources and amounts of funding anticipated to complete future transportation facilities are identified in this report and the City of Lodi CIP with the FY 2022/23 budget cycle (shown in 2021 dollars).
4. Each new development project generates additional trips and adds to the incremental need for roadway capacity improvements. New development will be responsible to maintain roadway improvement projects of a LOS E as identified in the Nexus study.
5. The approximate date for funding and constructing some of these facilities is shown in this report. Additional projects will be included in future year CIP documents.

Beginning balance July 1, 2021	\$ 1,914,220
Fees collected	\$ 363,686
Interest earned/market loss	(53,624)
Misc. revenue	-
Total	\$ 310,061

	Amount from Fee	% Fee Funded in FY 22
Disbursements		
Victor/Guild Signal	\$ 2,838	5%
Total	\$ 2,838	

Ending balance June 30, 2022 \$ 2,221,443

	Amount	% Fee Funded in FY 23
Planned projects for Fiscal Year 2022/23		
Project: Turner/CA Signal	-	0%
Project: Signal Victor/Guild Roads	-	0%
Total Projects Planned for FY 22/23	\$ -	

**Streets  
FUND: 308**

**Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years**

Description	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22
<b>Revenues</b>					
Fees Collected	\$ 97,819	\$ 189,815	\$ 202,351	\$ 569,911	\$ 363,686
Interest Earned/Mkt Gain/Loss	458	16,821	68,921	15,628	(53,624)
Misc. Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 98,277</b>	<b>\$ 206,636</b>	<b>\$ 271,272</b>	<b>\$ 585,539</b>	<b>\$ 310,061</b>
<b>Expenditures</b>					
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fee Administration	-	-	-	-	-
AB 1600 Disbursements	23,084	9,199	1,320	3,380	2,838
<b>Total Expenditures</b>	<b>\$ 23,084</b>	<b>\$ 9,199</b>	<b>\$ 1,320</b>	<b>\$ 3,380</b>	<b>\$ 2,838</b>
Revenue Less Expenditures	\$ 75,193	\$ 197,437	\$ 269,952	\$ 582,159	\$ 307,223
Fund Balance, Beginning of Year	789,478	864,672	1,062,109	1,332,061	1,914,220
Fund Balance, End of Year	864,672	1,062,109	1,332,061	1,914,220	2,221,443
Assigned Fund Balance	17,759	-	-	-	-
Available Fund Balance	\$ 846,912	\$ 1,062,109	\$ 1,332,061	\$ 1,914,220	\$ 2,221,443

**Capital Improvement Projects**

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
<b>FY 2021-2022 Projects</b>				
Victor/Guild Signal	53,409	5%	2,838	50,571
Total	\$ 53,409		\$ 2,838	\$ 50,571
<b>FY 2020-2021 Projects</b>				
Victor/Guild Signal	44,589	8%	3,380	41,209
Total	\$ 44,589		\$ 3,380	\$ 41,209

**Five Year Revenue Test Using First in first Out Method**

	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2020/21
Available Revenue Current Year	\$ 98,277	\$ 206,636	\$ 271,272	\$ 585,539	\$ 310,061
Available Revenue Prior Fiscal Year (2-yr Old Funds)	80,246	98,277	206,636	271,272	585,539
Available Revenue Prior Fiscal Year (3-yr Old Funds)	368,439	80,246	98,277	206,636	271,272
Available Revenue Prior Fiscal Year (4-yr Old Funds)	24,162	368,439	80,246	98,277	206,636
Available Revenue Prior Fiscal Year (5-yr Old Funds)	97,266	24,162	368,439	80,246	98,277
Available Revenue Greater than five Prior Fiscal Years	178,521	284,348	307,190	672,249	749,657
<b>Total Revenue Available</b>	<b>\$ 846,912</b>	<b>\$ 1,062,109</b>	<b>\$ 1,332,061</b>	<b>\$ 1,914,220</b>	<b>\$ 2,221,443</b>

**Five Year Expenditure to Revenue Match**

	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2020/21
Expenses Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expenses Allocation Prior Fiscal Year (2-yr Old Funds)	-	-	-	-	-
Expenses Allocation Prior Fiscal Year (3-yr Old Funds)	-	-	-	-	-
Expenses Allocation Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Expenses Allocation Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
Expense Allocation Greater than Five Prior Fiscal Years	23,084	9,199	1,320	3,380	2,838
<b>Total Annual Expenditures</b>	<b>\$ 23,084</b>	<b>\$ 9,199</b>	<b>\$ 1,320</b>	<b>\$ 3,380</b>	<b>\$ 2,838</b>

## 6. Police Fee Program (Fund 435)

The Police IMF was first adopted by the City Council in 1991 and was updated most recently in July of 2021 when the fee program nexus study was updated by the City's contracted consultants, Harris & Associates.

The 2021 Nexus Study identified that the current police station is adequate to serve the City's needs through 2035. New development will drive the need for new police personnel who will occupy space within the existing police station and the growth in residents. Therefore it is appropriate for new development to fund its share of the existing police station, including debt service.

For purposes of the study, a plan based fee methodology was used establishing a level of service standard of 1.70 police personnel (this includes both sworn and non-sworn officers) per thousand residents was used. There are no existing deficiencies in this fee program. Based on this methodology, 66% of the cost of the police station is allocated to existing development and 19% for development beyond 2035. The remaining 15% is allocated to anticipated development through 2035. A total of \$4.1 Million of debt service cost is eligible for allocation to new development. In addition, \$537,784 in vehicle costs (in 2020 dollars) was allocated to new development. These are the new vehicles required to serve new officers required by new development.

Ending Balance for June 30, 2022 is what is shown as the balance on the City's records, and which may include several different assets and liabilities accounts not depicted below, but which still affect ending balance.

There are no programmed projects for FY 2022/23 in this fund. New vehicle purchases are planned only as new officers are hired to serve new development. Future projects will be included in the future year CIP documents.

### Required Findings

1. The purpose of the Police Fee is to fund police-related capital costs, including financing costs, attributable to the impact from new development.
2. The reasonable relationship between the Police Fee and the purpose for which it is charged is demonstrated in the *City of Lodi Impact Mitigation Fee Program Nexus Study - 2021 Update, July 2021, effective September 19, 2021*.
3. The sources and amounts of funding anticipated to fund new development's proportionate share of existing facilities or vehicle costs are identified in this report (shown in 2021 dollars).
4. Each new development project adds additional residents and employees and adds to the incremental need for additional police facilities and equipment. The police facilities and equipment must be expanded as new development occurs.
5. Facilities in this program have already been constructed. Fee revenue pays development's proportionate cost of currently overbuilt facilities, including debt service. Additionally, fee

revenue will fund new development's proportion cost of new vehicle costs to support new officers through 2035.

Beginning balance July 1, 2021	\$ 1,107,210	
Fees collected	\$ 307,070	
Interest earned/market loss	(32,890)	
Misc. revenue	-	
Total	<u>\$ 274,180</u>	
		% Fee
	Amount	Funded in
Disbursements	from Fee	FY 22
No projects	\$ -	0%
Total	<u>\$ -</u>	
Ending balance June 30, 2022	\$ 1,381,390	
		% Fee
	Amount	Funded in
Planned projects for Fiscal Year 2022/23		FY 23
No planned projects	\$ -	0%
Total Projects Planned for FY 22/23	<u>\$ -</u>	

**Police**  
**FUND: 435**  
**Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years**

Description	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22
<b>Revenues</b>					
Fees Collected	\$ 69,662	\$ 127,880	\$ 164,537	\$ 474,003	\$ 307,070
Interest Earned/Mkt Gain/Loss	801	5,758	32,267	7,819	(32,890)
Misc. Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 70,463</b>	<b>\$ 133,638</b>	<b>\$ 196,804</b>	<b>\$ 481,822</b>	<b>\$ 274,180</b>
<b>Expenditures</b>					
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fee Administration	-	-	-	-	-
AB 1600 Disbursements	1,309	323	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,309</b>	<b>\$ 323</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Revenue Less Expenditures	\$ 69,154	\$ 133,315	\$ 196,804	\$ 481,822	\$ 274,180
Fund Balance, Beginning of Year	226,115	295,269	428,584	625,388	1,107,210
Fund Balance, End of Year	295,269	428,584	625,388	1,107,210	1,381,390
Assigned Fund Balance	323	-	-	-	-
Available Fund Balance	\$ 294,946	\$ 428,584	\$ 625,388	\$ 1,107,210	\$ 1,381,390

**Capital Improvement Projects**

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
<b>FY 2021-2022 Projects</b>				
Total	\$ -		\$ -	\$ -
<b>FY 2020-2021 Projects</b>				
Total	\$ -		\$ -	\$ -

**Five Year Revenue Test Using First in first Out Method**

	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2020/21
Available Revenue Current Year	\$ 70,463	\$ 133,638	\$ 196,804	\$ 481,822	\$ 274,180
Available Revenue Prior Fiscal Year (2-yr Old Funds)	22,526	70,463	133,638	196,804	481,822
Available Revenue Prior Fiscal Year (3-yr Old Funds)	156,165	22,526	70,463	133,638	196,804
Available Revenue Prior Fiscal Year (4-yr Old Funds)	11,006	156,165	22,526	70,463	133,638
Available Revenue Prior Fiscal Year (5-yr Old Funds)	34,774	11,006	156,165	22,526	70,463
Available Revenue Greater than five Prior Fiscal Years	(1,621)	32,831	43,837	200,003	222,528
<b>Total Revenue Available</b>	<b>\$ 294,946</b>	<b>\$ 426,952</b>	<b>\$ 623,433</b>	<b>\$ 1,105,255</b>	<b>\$ 1,379,436</b>

**Five Year Expenditure to Revenue Match**

	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2020/21
Expenses Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expenses Allocation Prior Fiscal Year (2-yr Old Funds)	-	-	-	-	-
Expenses Allocation Prior Fiscal Year (3-yr Old Funds)	-	-	-	-	-
Expenses Allocation Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Expenses Allocation Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
Expense Allocation Greater than Five Prior Fiscal Years	1,309	323	-	-	-
<b>Total Annual Expenditures</b>	<b>\$ 1,309</b>	<b>\$ 323</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## 7. Fire Fee Program (Fund 436)

The Fire IMF was first adopted by the City Council in 1991 and was updated most recently in July of 2021 when the fee program nexus study was updated by the City's contracted consultants, Harris & Associates and Goodwin Consulting Group.

The 2021 Nexus Study identified a need to expand and relocate Fire Station 2 in order to serve buildout of the City. The study also identified an overbuild of Fire Station 4 carried over. Fire Station 4 was constructed in part from a loan from the Water Fee Program to the Fire Fee Program. As of June 30, 2022, the loan was paid off.

For purposes of the study, a plan based fee methodology was used. There are no existing deficiencies in this fee program. Based on this methodology, 81% of the cost of the expanded fire station is allocated to existing development and 19% is allocated to anticipated development through 2035. A total of \$4.5 Million is eligible for allocation to new development. However, because the anticipated cost of Station 2 expansion was only \$1.6 Million, including financing costs, and the outstanding loan from the Water Fee Program was \$1.2 Million, as of the date the Nexus Study was prepared, only \$2.8 Million was allocated to new development.

Ending Balance for June 30, 2022 is what is shown as the balance on the City's records, and which may include several different asset and liability accounts not depicted below, but which still affect ending balance.

The expansion of Fire Station 2 and the construction of Fire Station 4 (financed with a loan from the Water Fee Program) are attributable to new development and new development will be required to pay for 100% of the costs associated with each.

There are no programmed projects for FY 2022/23 in this fund. Future projects will be included in the future year CIP documents.

### Required Findings

1. The purpose of the Fire Fee is to fund fire-related capital costs, including financing costs, attributable to the impact from new development.
2. The reasonable relationship between the Fire Fee and the purpose for which it is charged is demonstrated in the *City of Lodi Impact Mitigation Fee Program Nexus Study - 2012 Update, August 2012, effective October 14, 2012*.
3. The sources and amounts of funding anticipated to fund new development's proportionate share of existing facilities or vehicle costs are identified in this report (shown in 2021 dollars).
4. Each new development project adds additional residents and employees and adds to the incremental need for additional fire facilities and equipment. The fire facilities and equipment must be expanded as new development occurs.
5. Facilities in this program have already been constructed. Fee revenue pays development's proportionate cost of currently overbuilt facilities, including external and internal loan

repayments. Internal loan repayments are scheduled as revenues are received and the current repayment date is unknown.

Beginning balance July 1, 2021	\$ (146,202)	
Fees collected	\$ 189,732	
Interest earned/market loss	(1,603)	
Misc. revenue	-	
Total	<u>\$ 188,129</u>	
		% Fee
	Amount	Funded in
Disbursements	from Fee	FY 22
Loan interest	252	0%
Total	<u>\$ 252</u>	
Ending balance June 30, 2022	\$ 41,675	
		% Fee
	Amount	Funded in
Planned projects for Fiscal Year 2022/23		FY 23
No planned projects	<u>\$ -</u>	0%
Total Projects Planned for FY 22/23	<u>\$ -</u>	



**Fire**  
**FUND: 436**  
**Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years**

Description	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22
<b>Revenues</b>					
Fees Collected	\$ 42,113	\$ 84,120	\$ 109,955	\$ 295,565	\$ 189,732
Interest Earned/Mkt Gain/Loss	914	485	619	1,856	(1,603)
Misc. Revenue	-	402,873	-	-	-
<b>Total Revenues</b>	<b>\$ 43,027</b>	<b>\$ 487,477</b>	<b>\$ 110,574</b>	<b>\$ 297,421</b>	<b>\$ 188,129</b>
<b>Expenditures</b>					
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fee Administration	-	-	-	-	-
Loan interest	-	57,526	4,784	243	252
AB 1600 Disbursements	670	165	-	-	-
<b>Total Expenditures</b>	<b>\$ 670</b>	<b>\$ 57,692</b>	<b>\$ 4,784</b>	<b>\$ 243</b>	<b>\$ 252</b>
Revenue Less Expenditures	\$ 42,358	\$ 429,786	\$ 105,791	\$ 297,178	\$ 187,877
Fund Balance, Beginning of Year	(1,021,314)	(978,956)	(549,171)	(443,380)	(146,202)
Fund Balance, End of Year	(978,956)	(549,171)	(443,380)	(146,202)	41,675
Assigned Fund Balance	165	-	-	-	-
Available Fund Balance	\$ (979,122)	\$ (549,171)	\$ (443,380)	\$ (146,202)	\$ 41,675

**Capital Improvement Projects**

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
<b>FY 2020-2021 Projects</b>				
Loan interest	252		-	252
Total	\$ 252		\$ -	\$ 252
<b>FY 2020-2021 Projects</b>				
Loan interest	243	0%	-	243
Total	\$ 243		\$ -	\$ 243

**Five Year Revenue Test Using First in first Out Method**

	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22
Available Revenue Current Year	\$ 43,027	\$ 487,477	\$ 110,574	\$ 297,421	\$ 188,129
Available Revenue Prior Fiscal Year (2-yr Old Funds)	22,029	43,027	487,477	110,574	297,421
Available Revenue Prior Fiscal Year (3-yr Old Funds)	121,966	22,029	43,027	487,477	110,574
Available Revenue Prior Fiscal Year (4-yr Old Funds)	8,471	121,966	22,029	43,027	487,477
Available Revenue Prior Fiscal Year (5-yr Old Funds)	34,596	8,471	121,966	22,029	43,027
Available Revenue Greater than five Prior Fiscal Years	(1,210,045)	(1,233,141)	(1,229,454)	(1,107,730)	(1,085,954)
<b>Total Revenue Available</b>	<b>\$ (979,957)</b>	<b>\$ (550,171)</b>	<b>\$ (444,380)</b>	<b>\$ (147,203)</b>	<b>\$ 40,674</b>

**Five Year Expenditure to Revenue Match**

	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22
Expenses Allocation Current Year	\$ 670	\$ 57,692	\$ 4,784	\$ 243	\$ 252
Expenses Allocation Prior Fiscal Year (2-yr Old Funds)	-	-	-	-	-
Expenses Allocation Prior Fiscal Year (3-yr Old Funds)	-	-	-	-	-
Expenses Allocation Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Expenses Allocation Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
Expense Allocation Greater than Five Prior Fiscal Years	-	-	-	-	-
<b>Total Annual Expenditures</b>	<b>\$ 670</b>	<b>\$ 57,692</b>	<b>\$ 4,784</b>	<b>\$ 243</b>	<b>\$ 252</b>

## 8. Parks Fee Program (Fund 437)

The Parks IMF was first adopted by the City Council in 1991 and was updated most recently in July of 2021 when the fee program nexus study was updated by the City's contracted consultants, Harris & Associates and Goodwin Consulting Group.

The 2021 Nexus Study identified a need to improve three parklands located within the City to serve new development. Additionally, all of the neighborhood parks (totaling 5.5 acres per 1,000 residents) required to serve new development will be privately funded by future development. In 2013, Resolution 2013-184 was passed to amend the parks IMFP to include neighborhood parks. The Neighborhood Parks included in the 2013 update only service the area that is bounded by Lower Sacramento Road on the east, Woodbridge Irrigation District canal on the North, Harney Lane on the south and one half mile west of Lower Sacramento Road on the west.

For purposes of the study, a level of service standard was used establishing a total of 8.0 acres of combined parkland, open space and special use areas per 1,000 residents. The Neighborhood Parks for the purposes of the study, a level of service standard was used establishing a total of 2.5 acres of neighborhood parks per 1,000 residents. There are no existing deficiencies in this fee program. Three types of parkland exist within the City including neighborhood, community and regional. The IMF only covers new development's share of the community and regional parks, a portion of natural open space and special use areas. Neighborhood parks, \$11.4 million is allocated to future development based on the number of persons served.

Ending balance for June 30, 2022 is what is shown as the balance on the City's records, and which may include several different assets and liabilities accounts not depicted below, but which still affect ending balance.

Projects funded in Fiscal Year 2022/23 include DeBenedetti Park Development. Future projects will be included in the future year CIP documents as shown below.

### Required Findings

1. The purpose of the Parks Fee is to fund facilities attributable to the impact from new development.
2. The reasonable relationship between the Parks Fee and the purpose for which it is charged is demonstrated in the *City of Lodi Impact Mitigation Fee Program Nexus Study - 2012 Update, August 2012, effective October 14, 2012.*
3. The sources and amounts of funding anticipated to fund new development's proportionate share of existing facilities are identified in this report (shown in 2020 dollars) and in the Fiscal Year 2022/23 Budget and CIP Document.
4. Each new development project adds additional residents and employees and adds to the incremental need for additional community park facilities. The community park portion of the IMFP for each type of development is determined based on the number of resident and employee equivalents that each type of development will add.

5. The approximate date for funding and constructing some of these facilities is shown in this report. Additional projects are included in the City's CIP documents.

Beginning balance July 1, 2021	\$ 4,823,344	
Fees collected	\$ 1,789,694	
Interest earned/market loss	(155,267)	
Misc. revenue	-	
Total	<u>\$ 1,634,427</u>	
		% Fee
	Amount	Funded in
Disbursements	from Fee	FY 22
DeBenedetti Park	<u>75,189</u>	100%
Total	\$ 75,189	
Ending balance June 30, 2022	\$ 6,382,582	
		% Fee
	Amount	Funded in
Planned projects for Fiscal Year 2022/23		FY 23
DeBenedetti Park Development	<u>\$ 2,930,000</u>	46%
Total Projects Planned for FY 22/23	\$ 2,930,000	

**Parks & Recreation**

**FUND: 437**

**Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years**

Description	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22
<b>Revenues</b>					
Fees Collected	\$ 300,584	\$ 609,228	\$ 1,949,920	\$ 2,039,756	\$ 1,789,694
Interest Earned/Mkt Gain/Loss	680	11,294	149,084	31,989	(155,267)
Misc. Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 301,265</b>	<b>\$ 620,522</b>	<b>\$ 2,099,004</b>	<b>\$ 2,071,744</b>	<b>\$ 1,634,427</b>
<b>Expenditures</b>					
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fee Administration	-	-	-	-	-
Misc. Adjustments	-	-	-	-	-
AB 1600 Disbursements	550,463	56,571	82,357	144,437	75,189
<b>Total Expenditures</b>	<b>\$ 550,463</b>	<b>\$ 56,571</b>	<b>\$ 82,357</b>	<b>\$ 144,437</b>	<b>\$ 75,189</b>
Revenue Less Expenditures	\$ (249,198)	\$ 563,950	\$ 2,016,647	\$ 1,927,307	\$ 1,559,239
Fund Balance, Beginning of Year	564,638	315,440	879,390	2,896,037	4,823,344
Fund Balance, End of Year	315,440	879,390	2,896,037	4,823,344	6,382,583
Assigned Fund Balance	166	-	-	-	-
Available Fund Balance	\$ 315,273	\$ 879,390	\$ 2,896,037	\$ 4,823,344	\$ 6,382,583

**Capital Improvement Projects**

FY 2021-2022 Projects	Project Amount	Percent Funded	Impact Fee	Non-Impact Fee
	Expended	by Impact Fees	Expenditures	Expenditures
DeBenedetti Park Development	301,338	25%	75,189	226,149
<b>Total</b>	<b>\$ 301,338</b>		<b>\$ 75,189</b>	<b>\$ 226,149</b>

FY 2020-2021 Projects	Project Amount	Percent Funded	Impact Fee	Non-Impact Fee
	Expended	by Impact Fees	Expenditures	Expenditures
DeBenedetti Park	54,905	19%	10,512	-
DeBenedetti Park Development	216,282	67%	144,437	71,845
<b>Total</b>	<b>\$ 271,187</b>		<b>\$ 154,949</b>	<b>\$ 71,845</b>

**Five Year Revenue Test Using First in first Out Method**

	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22
Available Revenue Current Year	\$ 301,265	\$ 620,522	\$ 2,099,004	\$ 2,071,744	\$ 1,634,427
Available Revenue Prior Fiscal Year (2-yr Old Funds)	41,227	301,265	620,522	2,099,004	2,071,744
Available Revenue Prior Fiscal Year (3-yr Old Funds)	506,061	41,227	301,265	620,522	2,099,004
Available Revenue Prior Fiscal Year (4-yr Old Funds)	30,330	506,061	41,227	301,265	620,522
Available Revenue Prior Fiscal Year (5-yr Old Funds)	44,670	30,330	506,061	41,227	301,265
Available Revenue Greater than five Prior Fiscal Years	(608,279)	(620,014)	(672,042)	(310,417)	(344,379)
<b>Total Revenue Available</b>	<b>\$ 315,273</b>	<b>\$ 879,390</b>	<b>\$ 2,896,037</b>	<b>\$ 4,823,344</b>	<b>\$ 6,382,583</b>

**Five Year Expenditure to Revenue Match**

	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22
Expenses Allocation Current Year	\$ 550,463	\$ 56,571	\$ 82,357	\$ 144,437	\$ 75,189
Expenses Allocation Prior Fiscal Year (2-yr Old Funds)	-	-	-	-	-
Expenses Allocation Prior Fiscal Year (3-yr Old Funds)	-	-	-	-	-
Expenses Allocation Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Expenses Allocation Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
Expense Allocation Greater than Five Prior Fiscal Years	-	-	-	-	-
<b>Total Annual Expenditures</b>	<b>\$ 550,463</b>	<b>\$ 56,571</b>	<b>\$ 82,357</b>	<b>\$ 144,437</b>	<b>\$ 75,189</b>

## 9. Electric Utility Fee Program (Fund 505)

The Electric Utility IMF was first adopted by the City Council in 2007 and was updated most recently in July of 2021 when the fee program nexus study was updated by the City's contracted consultants, Harris & Associates.

The 2021 Nexus Study identified a need for new electric utility facilities to serve additional demand for electricity caused by new development. A Distribution Capacity Plan was used to determine peak load demand and the system is sized to meet peak load needs of the end users (consumers of electricity). The assumptions from the 2012 IMFP remain the same, aside from the 2017 addition of the 230kV intertie system designed to increase the electrical systems capacity and reliability.

For purposes of the study, a plan based fee methodology was used. There are no existing deficiencies in this fee program. A total of \$6.5 million (in 2020 dollars) is allocated to new development covering a variety of electric utility facilities including distribution reinforcements, feeder additions, an added bank, and overhead and underground line extensions, 1272 feeder extension for South West development and 203kV intertie system.

Ending Balance for June 30, 2022 is what is shown as the balance on the City's records, and which may include several different assets and liabilities accounts not depicted below, but which still affect ending balance.

Projects funded in Fiscal Year 2021/22 include 1267/1247 Feeder Extension and Henning Getaway Upgrade Projects. Future projects will be included in the future year CIP documents.

### Required Findings

1. The purpose of the Electric Utility Fee is to fund electric utility facilities attributable to the impact of new development.
2. The reasonable relationship between the Electric Utility Fee and the purpose for which it is charged is demonstrated in the *City of Lodi Impact Mitigation Fee Program Nexus Study - 2021 Update, dated July 2021, effective September 19, 2021*.
3. The sources and amounts of funding anticipated to fund new development's proportionate share of existing facilities are identified in this report (shown in 2020 dollars) and in the City of Lodi Fiscal Year 2022-23 Budget and CIP.
4. The development of new residential and non-residential land uses in the City will require electrical service and increase the need for additional electrical infrastructure. Each development pays their fair share of the electric infrastructure based on the average load factor generated by each type of development.
5. The approximate date for funding and constructing some of these facilities is shown in this report. Additional projects will be included in future year CIP documents.

Beginning balance July 1, 2021	\$ 1,231,270
Fees collected	\$ 426,581
Interest earned/market loss	14,207
Misc. revenue	-
Total	<u>\$ 440,788</u>

	Amount from Fee	% Fee Funded in FY 22
Disbursements		
1267/1247 Feeder Extension	310,357	100%
Henning Gateway Upgrade	246,707	100%
Total	<u>\$ 557,064</u>	

Ending balance June 30, 2022 \$ 1,114,994

	Amount	% Fee Funded in FY 23
Planned projects for Fiscal Year 2022/23		
1267/1247 Feeder Extension	\$ 339,643	100%
Henning Gateway Upgrade	203,293	100%
Total Projects Planned for FY 22/23	<u>\$ 542,936</u>	

**Electric**  
**FUND: 505**  
**Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years**

Description	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22
<b>Revenues</b>					
Fees Collected	\$ 137,611	\$ 244,989	\$ 265,348	\$ 567,681	\$ 426,581
Interest Earned/Mkt Gain/Loss	-	175	150	125	14,207
Misc. Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 137,611</b>	<b>\$ 245,164</b>	<b>\$ 265,498</b>	<b>\$ 567,806</b>	<b>\$ 440,787</b>
<b>Expenditures</b>					
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fee Administration	-	-	-	-	-
AB 1600 Disbursements	496,594	354	-	497,754	557,064
<b>Total Expenditures</b>	<b>\$ 496,594</b>	<b>\$ 354</b>	<b>\$ -</b>	<b>\$ 497,754</b>	<b>\$ 557,064</b>
Revenue Less Expenditures	\$ (358,983)	\$ 244,810	\$ 265,498	\$ 70,052	\$ (116,277)
Fund Balance, Beginning of Year	1,009,893	650,910	895,720	1,161,218	1,231,270
Fund Balance, End of Year	650,910	895,720	1,161,218	1,231,270	1,114,994
Assigned Fund Balance	354	-	-	-	-
Available Fund Balance	\$ 650,556	\$ 895,720	\$ 1,161,218	\$ 1,231,270	\$ 1,114,994

**Capital Improvement Projects**

FY 2021-2022 Projects	Project Amount	Percent Funded	Impact Fee	Non-Impact Fee
	Expended	by Impact Fees	Expenditures	Expenditures
1267/1247 Feeder Extension	\$ 310,357	100%	\$ 310,357	\$ -
Henning Getway Upgrade	246,707	100%	246,707	-
<b>Total</b>	<b>\$ 557,064</b>		<b>\$ 557,064</b>	<b>\$ -</b>

FY 2020-2021 Projects	Project Amount	Percent Funded	Impact Fee	Non-Impact Fee
	Expended	by Impact Fees	Expenditures	Expenditures
1267/1247 Feeder Extension	\$ 497,754	100%	\$ 497,754	\$ -
<b>Total</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>

**Five Year Revenue Test Using First in first Out Method**

	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22
Available Revenue Current Year	\$ 137,611	\$ 245,164	\$ 265,498	\$ 567,806	\$ 440,787
Available Revenue Prior Fiscal Year (2-yr Old Funds)	83,914	137,611	245,164	265,498	567,806
Available Revenue Prior Fiscal Year (3-yr Old Funds)	12,541	83,914	137,611	245,164	265,498
Available Revenue Prior Fiscal Year (4-yr Old Funds)	163,985	12,541	83,914	137,611	245,164
Available Revenue Prior Fiscal Year (5-yr Old Funds)	89,641	163,985	12,541	83,914	137,611
Available Revenue Greater than five Prior Fiscal Years	162,864	252,505	416,490	(68,723)	(541,873)
<b>Total Revenue Available</b>	<b>\$ 650,556</b>	<b>\$ 895,720</b>	<b>\$ 1,161,218</b>	<b>\$ 1,231,270</b>	<b>\$ 1,114,993</b>

**Five Year Expenditure to Revenue Match**

	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22
Expenses Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expenses Allocation Prior Fiscal Year (2-yr Old Funds)	-	-	-	-	-
Expenses Allocation Prior Fiscal Year (3-yr Old Funds)	-	-	-	-	-
Expenses Allocation Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Expenses Allocation Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
Expense Allocation Greater than Five Prior Fiscal Years	496,594	354	-	497,754	557,064
<b>Total Annual Expenditures</b>	<b>\$ 496,594</b>	<b>\$ 354</b>	<b>\$ -</b>	<b>\$ 497,754</b>	<b>\$ 557,064</b>

## 10. General City Facilities Fee Program (Fund 438)

The General City Facilities IMF was first adopted by the City Council in 1991 and was updated most recently in July of 2021 when the fee program nexus study was updated by the City's contracted consultants, Harris & Associates.

The 2021 Nexus Study identified a need for additional library building space, a remodel of the public safety building, updates to the City's General Plan, and the IMFP, all of which are required to serve new development.

For purposes of the study, a plan based fee methodology was used. New development is responsible for 19% of the cost of the General Plan Update and the Public Safety Building Remodel and total costs. Existing development is responsible for 81% of the cost of the General Plan Update and the Public Safety Building Remodel and of the cost for both the expansion of the library and fee program updates.

Ending Balance for June 30, 2022 is what is shown as the balance on the City's records, and which may include several different assets and liabilities accounts not depicted below, but which still affect ending balance.

There are no projects programmed in this fund for Fiscal Year 2022/23. Future projects will be included in the future year CIP documents.

### Required Findings

1. The purpose of the General City Facilities Fee is to fund general city facilities costs, including remodeling of the existing public safety building, updating the City's general plan, library expansion, and fee program updates, attributable to the impact of new development.
2. The reasonable relationship between the General City Facilities Fee and the purpose for which it is charged is demonstrated in the *City of Lodi Impact Mitigation Fee Program Nexus Study - 2012 Update, August 2012, effective October 14, 2012*.
3. The sources and amounts of funding anticipated to fund new development's proportionate share of existing facilities are identified in this report (shown in 2020 dollars) and in the City of Lodi FY 2022/23 Budget and CIP. There are no projects identified for funding in the FY 2022/23 budget cycle.
4. Each new residential and non-residential development will add additional residents and employees who add incremental usage of general public facilities. Each land use will pay a fee based on the number of persons or employees generated by that type of development.
5. The approximate date for funding and constructing some of these facilities is shown in this report. Additional projects will be included in future year CIP documents.



Beginning balance July 1, 2021	\$ 812,486
Fees collected	\$ 315,845
Interest earned/market loss	(27,123)
Misc. revenue	20,000
Total	<u>\$ 308,722</u>

	Amount from Fee	% Fee Funded in FY 22
Disbursements		
No projects	<u>\$ -</u>	0%
Total	\$ -	

Ending balance June 30, 2022 \$ 1,121,208

	Amount	% Fee Funded in FY 23
Planned projects for Fiscal Year 2022/23		
No Planned projects	<u>\$ -</u>	0%
Total Projects Planned for FY 22/23	\$ -	

**General Facilities**  
**FUND: 438**  
**Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years**

Description	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22
<b>Revenues</b>					
Fees Collected	\$ 56,967	\$ 105,583	\$ 134,039	\$ 388,345	\$ 315,845
Interest Earned/Mkt Gain/Loss	844	3,454	2,640	5,755	(27,123)
Misc Revenue	-	-	-	-	20,000
<b>Total Revenues</b>	<b>\$ 57,811</b>	<b>\$ 109,037</b>	<b>\$ 136,680</b>	<b>\$ 394,100</b>	<b>\$ 308,723</b>
<b>Expenditures</b>					
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fee Administration	-	-	-	-	-
AB 1600 Disbursements	1,070	265	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,070</b>	<b>\$ 265</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Revenue Less Expenditures	\$ 56,740	\$ 108,773	\$ 136,680	\$ 394,100	\$ 308,723
Fund Balance, Beginning of Year	116,193	172,933	281,706	418,386	812,486
Fund Balance, End of Year	172,933	281,706	418,386	812,486	1,121,208
Assigned Fund Balance	265	-	-	-	-
Available Fund Balance	\$ 172,669	\$ 281,706	\$ 418,386	\$ 812,486	\$ 1,121,208

**Capital Improvement Projects**

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
<b>FY 2021-2022 Projects</b>				
Total	\$ -		\$ -	\$ -

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
<b>FY 2020-2021 Projects</b>				
Impact Fee Program Update	-		-	-
Total	\$ -		\$ -	\$ -

**Five Year Revenue Test Using First in first Out Method**

	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22
Available Revenue Current Year	\$ 57,811	\$ 109,037	\$ 136,680	\$ 394,100	\$ 308,723
Available Revenue Prior Fiscal Year (2-yr Old Funds)	19,478	57,811	109,037	136,680	394,100
Available Revenue Prior Fiscal Year (3-yr Old Funds)	128,865	19,478	57,811	109,037	136,680
Available Revenue Prior Fiscal Year (4-yr Old Funds)	9,019	128,865	19,478	57,811	109,037
Available Revenue Prior Fiscal Year (5-yr Old Funds)	29,549	9,019	128,865	19,478	57,811
Available Revenue Greater than five Prior Fiscal Years	(72,053)	(42,504)	(33,486)	95,380	114,858
<b>Total Revenue Available</b>	<b>\$ 172,669</b>	<b>\$ 281,706</b>	<b>\$ 418,386</b>	<b>\$ 812,486</b>	<b>\$ 1,121,208</b>

**Five Year Expenditure to Revenue Match**

	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22
Expenses Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expenses Allocation Prior Fiscal Year (2-yr Old Funds)	-	-	-	-	-
Expenses Allocation Prior Fiscal Year (3-yr Old Funds)	1,070	265	-	-	-
Expenses Allocation Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Expenses Allocation Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
Expense Allocation Greater than Five Prior Fiscal Years	-	-	-	-	-
<b>Total Annual Expenditures</b>	<b>\$ 1,070</b>	<b>\$ 265</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## 10. Art in Public Places Fee Program (Fund 434)

The General City Facilities IMF was first adopted by the City Council in 1991 and was updated most recently in July of 2021 when the fee program nexus study was updated by the City's contracted consultants, Harris & Associates.

The 2021 Nexus Study identified a service standard of approximately \$34.61 (in 2020 dollars) per person served in the City for public art. For purposes of the study, a plan based fee methodology was used based on the then existing inventory of art and its estimated value divided by the population served. New development is responsible for 100% of the new art at the \$34.61 (in 2020 dollars) per person served standard.

Specific art pieces and specific locations for those pieces are not identified in the study, but will be determined as fee revenue becomes available.

Ending Balance for June 30, 2022 is what is shown as the balance on the City's records, and which may include several different assets and liabilities accounts not depicted below, but which still affect ending balance.

Projects programmed in this fund for Fiscal Year 2022/23 include HSS Bike Rack Art and Storm Drain Art.

### Required Findings

1. The purpose of the Art in Public Places Fee is to fund public art attributable to the impact of new development.
2. The reasonable relationship between the Art and Public Place Fee and the purpose for which it is charged is demonstrated in the *City of Lodi Impact Mitigation Fee Program Nexus Study - 2021 Update, July 2021, effective September 19, 2021*.
3. The sources and amounts of funding anticipated to fund new development's proportionate share of existing facilities are identified in this report (shown in 2021 dollars) and the Fiscal Year 2022/23 Budget.
4. Each new residential and non-residential development will add additional residents and employees who add incrementally to the need for art in public places. Fees will be calculated based on the number of persons served, this ensures that each type of development pays their fair share of the identified project costs.
4. The approximate date for funding and constructing some of these facilities is dependent on availability of sufficient fee revenue. Additional projects will be included in annual budgets as revenues become available.

Beginning balance July 1, 2021	\$ 174,683
Fees collected	\$ 38,027
Interest earned/market loss	(4,314)
Misc. revenue	-
Total	\$ 33,713

	Amount	% Fee
Disbursements	from Fee	Funded in
AIPP Various Projects	450	FY 22
Downtown Art Mural	20,000	2.2%
Total	\$ 20,450	0%

Ending balance June 30, 202 \$ 187,946

	Amount	% Fee
Planned projects for Fiscal Year 2022/23		Funded in
Project: HSS Bike Rack Art	9,500	FY 23
Project: Storm Drain Art	3,000	100%
Total Projects Planned for FY 22/23	\$ 12,500	100%

**Arts in Public Places  
FUND: 434**

**Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years**

Description	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22
<b>Revenues</b>					
Fees Collected	\$ 8,638	\$ 16,694	\$ 19,125	\$ 51,271	\$ 38,027
Interest Earned/Mkt Gain/Loss	412	1,898	7,100	1,459	(4,314)
Misc Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 9,051</b>	<b>\$ 18,592</b>	<b>\$ 26,226</b>	<b>\$ 52,730</b>	<b>\$ 33,713</b>
<b>Expenditures</b>					
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fee Administration	46,778	5,000	1,000	-	-
AB 1600 Disbursements	10,621	4,496	6,473	15,750	20,450
<b>Total Expenditures</b>	<b>\$ 57,399</b>	<b>\$ 9,496</b>	<b>\$ 7,473</b>	<b>\$ 15,750</b>	<b>\$ 20,450</b>
Revenue Less Expenditures	\$ (48,349)	\$ 9,096	\$ 18,753	\$ 36,980	\$ 13,263
Fund Balance, Beginning of Year	158,203	109,854	118,950	137,703	174,683
Miscellaneous Adjustments	-	-	-	-	-
Fund Balance, End of Year	109,854	118,950	137,703	174,683	187,946
Assigned Fund Balance	48	-	-	-	-
Available Fund Balance	\$ 109,806	\$ 118,950	\$ 137,703	\$ 174,683	\$ 187,946

**Capital Improvement Projects**

	Project Amount Expended	Percent Funded by Impace Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
<b>FY 2021-2022 Projects</b>				
Traffic Control Box Painting	450	100.0%	450	-
Downtown Art Mural	20,000	100.0%	20,000	-
Total	\$ 20,450		\$ 20,450	\$ -

	Project Amount Expended	Percent Funded by Impace Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
<b>FY 2020-2021 Projects</b>				
AIPP Various Projects	6,473	100.0%	6,473	-
Firefighter Memorial	15,000	100.0%	15,000	-
Total	\$ 21,473		\$ 21,473	\$ -

**Five Year Revenue Test Using First in first Out Method**

	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22
Available Revenue Current Year	\$ 9,051	\$ 18,592	\$ 26,226	\$ 52,730	\$ 33,713
Available Revenue Prior Fiscal Year (2-yr Old Funds)	4,734	9,051	18,592	26,226	52,730
Available Revenue Prior Fiscal Year (3-yr Old Funds)	18,166	4,734	9,051	18,592	26,226
Available Revenue Prior Fiscal Year (4-yr Old Funds)	2,234	18,166	4,734	9,051	18,592
Available Revenue Prior Fiscal Year (5-yr Old Funds)	5,181	2,234	18,166	4,734	9,051
Available Revenue Greater than five Prior Fiscal Years	70,440	66,173	60,935	63,351	47,635
<b>Total Revenue Available</b>	<b>\$ 109,806</b>	<b>\$ 118,950</b>	<b>\$ 137,703</b>	<b>\$ 174,683</b>	<b>\$ 187,946</b>

**Five Year Expenditure to Revenue Match**

	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22
Expenses Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expenses Allocation Prior Fiscal Year (2-yr Old Funds)	-	-	-	-	-
Expenses Allocation Prior Fiscal Year (3-yr Old Funds)	-	-	-	-	-
Expenses Allocation Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Expenses Allocation Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
Expense Allocation Greater than Five Prior Fiscal Years	57,399	9,496	7,473	15,750	20,450
<b>Total Annual Expenditures</b>	<b>\$ 57,399</b>	<b>\$ 9,496</b>	<b>\$ 7,473</b>	<b>\$ 15,750</b>	<b>\$ 20,450</b>

## **11. Regional Transportation Impact Fee Program (Fund 314)**

The Regional Transportation Impact Fee (RTIF) is a county-wide, multi jurisdiction capital improvement funding program intended to cover a portion of the costs for new transportation facilities required to serve new development within the County of San Joaquin.

New development throughout the county is subject to the fee. The funding derived from the RTIF program is used in combination with other funding available to complete the needed transportation and transit improvements. More information on the program, including the RTIF Annual Report, including the most recent Nexus report, can be found at [www.sjcog.org](http://www.sjcog.org).

Due to the regional nature of transportation impacts and the regional benefit of transportation improvements, it is likely that many projects utilizing RTIF funds collected by the City of Lodi will actually be located outside the City's boundaries. The relationship between the impacts and benefits of the development and those projects is identified in the Nexus Study.

### Required Findings

1. The purpose of the RTIF program is to provide new development's share of funding for regional transportation improvements facilities as required at build-out of the region.
2. The reasonable relationship between the RTIF fee and the purpose for which it is charged is demonstrated in the San Joaquin Regional Transportation Impact Fee *Nexus Study* dated April 24, 2017, amended June 2018.
3. The sources and amounts of funding anticipated necessary to complete RTIF improvements are in the San Joaquin Regional Transportation Impact Fee *Nexus Study* dated April 24, 2017, amended June 2018. The potential sources of funding for existing development's share is gas tax, and other local, state, and federal funding.
4. The approximate date for funding and constructing some new facilities is shown in the SJCOG Regional Congestions Management Program report.

Beginning balance July 1, 2021	\$ 3,770,688
Fees collected	\$ 1,099,408
Interest earned/market loss	(115,225)
Misc. revenue	-
Total	<u>\$ 984,183</u>

	Amount from Fee	% Fee Funded in FY 21
Disbursements		
No projects	<u>\$ -</u>	0%
Total	\$ -	

Ending balance June 30, 2022 \$ 4,754,871

	Amount	% Fee Funded in FY 22
Planned projects for Fiscal Year 2022/23		
No planned projects	<u>\$ -</u>	100%
Total Projects Planned for FY 22/23	\$ -	

**Regional Transportation**  
**FUND: 314**  
**Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years**

Description	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22
<b>Revenues</b>					
Fees Collected	\$ 585,263	\$ 618,293	\$ 1,032,457	\$ 941,698	\$ 1,099,408
Interest Earned/Mkt Gain/Loss	4,002	19,652	142,838	27,266	(115,225)
Misc. Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 589,265</b>	<b>\$ 637,946</b>	<b>\$ 1,175,295</b>	<b>\$ 968,964</b>	<b>\$ 984,183</b>
<b>Expenditures</b>					
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fee Administration	-	-	-	-	-
AB 1600 Disbursements	883,247	6,757	-	-	-
<b>Total Expenditures</b>	<b>\$ 883,247</b>	<b>\$ 6,757</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Revenue Less Expenditures	\$ (293,982)	\$ 631,188	\$ 1,175,295	\$ 968,964	\$ 984,183
Fund Balance, Beginning of Year	1,289,223	995,241	1,626,430	2,801,724	3,770,688
Fund Balance, End of Year	995,241	1,626,430	2,801,724	3,770,688	4,754,871
Assigned Fund Balance	7,154	-	-	-	-
Available Fund Balance	\$ 988,088	\$ 1,626,430	\$ 2,801,724	\$ 3,770,688	\$ 4,754,871

**Capital Improvement Projects**

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
<b>FY 2021-2022 Projects</b>				
Total	\$ -		\$ -	\$ -
<b>FY 2020-2021 Projects</b>				
Total	\$ -		\$ -	\$ -

**Five Year Revenue Test Using First in first Out Method**

	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22
Available Revenue Current Year	\$ 589,265	\$ 637,946	\$ 1,175,295	\$ 968,964	\$ 984,183
Available Revenue Prior Fiscal Year (2-yr Old Funds)	988,387	589,265	637,946	1,175,295	968,964
Available Revenue Prior Fiscal Year (3-yr Old Funds)	679,417	988,387	589,265	637,946	1,175,295
Available Revenue Prior Fiscal Year (4-yr Old Funds)	92,519	679,417	988,387	589,265	637,946
Available Revenue Prior Fiscal Year (5-yr Old Funds)	37,041	92,519	679,417	988,387	589,265
Available Revenue Greater than five Prior Fiscal Years	(1,398,540)	(1,361,103)	(1,268,585)	(589,168)	399,219
<b>Total Revenue Available</b>	<b>\$ 988,088</b>	<b>\$ 1,626,430</b>	<b>\$ 2,801,724</b>	<b>\$ 3,770,688</b>	<b>\$ 4,754,871</b>

**Five Year Expenditure to Revenue Match**

	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22
Expenses Allocation Current Year	\$ 277,391	\$ (305,118)	\$ (943,063)	\$ (2,118,358)	\$ (3,087,322)
Expenses Allocation Prior Fiscal Year (2-yr Old Funds)	605,857	311,875	943,063	2,118,358	3,087,322
Expenses Allocation Prior Fiscal Year (3-yr Old Funds)	-	-	-	-	-
Expenses Allocation Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Expenses Allocation Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
Expense Allocation Greater than Five Prior Fiscal Years	-	-	-	-	-
<b>Total Annual Expenditures</b>	<b>\$ 883,247</b>	<b>\$ 6,757</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**Regional Transportation Impact Fee  
July 1, 2021 through June 30, 2022**

<i><b>FY 20/21 Fee Rates</b></i>	
<b>Land Use Type</b>	<b>Fee Rate</b>
Single Family Residential (DUE)	\$3,510.92
Single Fam. - Smart Growth Rate	\$2,984.28
Multi-Family Residential (DUE)	\$2,106.55
Multi-Fam. - Smart Growth Rate	\$1,790.57
Retail (Sq. Feet)	\$1.40
Office (Sq. Feet)	\$1.76
Commercial / Industrial (Sq. Feet)	\$1.06
Warehouse (Sq. Feet)	\$0.44
Other (Per Trip)	\$108.26